

## City of Yakima Revenue Development Area Car Dealers and Leasing Companies Effective January 1, 2009

**Effective January 1, 2009**, the City of Yakima will establish a Revenue Development Area (RDA) in order to undertake community revitalization. The RDA is an area within the City of Yakima defined by the attached map (see back of notice). Activity within the RDA should be reported to location code 3983. The new location code represents a reporting change only; **the rate has not changed**.

The retail sale or use of motor vehicles, and the lease of motor vehicles for up to the first thirty-six months of the lease, **are exempt from the public safety tax imposed**.

### Special Reporting Instructions for Sales or Leases of Motor Vehicles:

Businesses that report sales or leases of motor vehicles within the RDA (for up to the first thirty-six months of the lease) will need to report using the following location codes and tax rates:

Location	Location Code Number	Local Sales Tax Rate	State Sales Tax Rate	Total Sales Tax Rate
Yakima (City)	3973	.014	.065	.079
Yakima (City) RDA MVET	3993	.014	.065	.079

Below is an example of how to report local retail sales tax on your excise tax return assuming sales of motor vehicles total \$50,000 and repairs total \$10,000 in the City of Yakima RDA.

Location Code	Taxable Amount		Local Rate	Tax Due City or Co.	
3983	10,000	00	.017	170	00
3993	50,000	00	.014	700	00
TOTAL TAXABLE	60,000	00	TOTAL	870	00

Represents retail sales/services.

Represents only motor vehicle sales/leases.

Tax Classification	Taxable Amount		Rate	Tax Due	
Motor Vehicle Sales/Leases (eff. 7/1/03)	50,000	00	.003	150	00

**Note:** The three-tenths of one percent (.003) Motor Vehicle Sales/Lease Tax that was implemented July 1, 2003 still applies to the sale, lease, or rental of motor vehicles.

## Reporting Instructions for Retail Sales:

Businesses that report retail sales within the RDA (**other than sales or leases of motor vehicles**) will need to report using the following location codes and tax rates:

Location	Location Code Number	Local Sales Tax Rate	State Sales Tax Rate	Total Sales Tax Rate
Yakima (City)	3913	.017	.065	.082
<a href="#">Yakima (City) RDA</a>	<a href="#">3983</a>	<a href="#">.017</a>	<a href="#">.065</a>	<a href="#">.082</a>

To determine the proper codes and rates of local sales tax you may access our Tax Rate Lookup Tool located at [dor.wa.gov](http://dor.wa.gov). On the home page, click on the **Find a sales tax rate (GIS)** link.

This notice is being sent to businesses that have reported local sales or use tax to the City of Yakima within the last year.

If you have questions, or if Sales Tax Collection Schedules are needed, please go to our web site at [dor.wa.gov](http://dor.wa.gov) or call the Department of Revenue at 1-800-647-7706.

# Revenue Development Area for the City of Yakima

